

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Pedro Zapata
DOCKET NO.: 04-28012.001-R-1
PARCEL NO.: 17-22-315-023-0000

The parties of record before the Property Tax Appeal Board are Pedro Zapata, the appellant; and the Cook County Board of Review.

The subject property is improved with a three-story row-house of masonry construction that contains 2,625 square feet of living area. The dwelling is one-year old with features that include central air conditioning, a fireplace and a two-car attached garage. The property is located in Chicago, Illinois.

The appellant submitted documentation to demonstrate that the subject property was inequitably assessed. The appellant submitted descriptions and assessment information on four comparables that had the same classification and neighborhood codes as the subject property. The comparables were improved with three-story dwellings that ranged in size from 2,243 to 2,861 square feet of living area. Each of the comparables was of masonry construction, one-year old and had the same amenities as the subject. The addresses and parcel numbers disclosed the comparables were located in close proximity to the subject. These comparables had total assessments that ranged from \$42,524 to \$72,999 and improvement assessments that ranged from \$34,964 to \$63,985 or from \$12.46 to \$22.36 per square foot of living area. The appellant's documentation disclosed the subject property had a final total assessment of \$78,641 and an improvement assessment of \$69,161 or \$26.35 per square foot of living area. The appellant also provided evidence disclosing the subject property sold in June 2002 for a price of \$541,900. Based on this evidence the appellant requested the subject's total assessment be reduced to \$54,200.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

| | | |
|--------|----|--------|
| LAND: | \$ | 9,480 |
| IMPR.: | \$ | 44,720 |
| TOTAL: | \$ | 54,200 |

Subject only to the State multiplier as applicable.
5/3-101 et seq.) and section 16-195 of the Property Tax Code.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant in this appeal submitted evidence in support of the contention that the subject property was inequitably assessed. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellant submitted descriptions and assessment information on four comparables to demonstrate the subject was inequitably assessed. The comparables were similar to the subject in location, age, style, size and features. The comparables had improvement assessments that ranged from \$34,964 to \$63,985 or from \$12.46 to \$22.36 per square foot of living area. The subject property had an improvement assessment of \$69,161 or \$26.35 per square foot of living area, which is above the range established by the comparables. The appellant also provided evidence disclosing the subject property sold in June 2002 for a price of \$541,900. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.